

## REMARKS

### I. STATUS OF THE CLAIMS

Claim 25 is canceled.

New claims 32-38 are added.

In view of the above, it is respectfully submitted that claims 23-24 and 26-38 are currently pending.

### II. REJECTION OF CLAIMS 23-29 UNDER 35 USC 103 AS BEING UNPATENTABLE OVER MARKS

In the present invention as recited, for example, in claim 28, a method comprises (a) entering information on an accounting line by a person using a computer, the information entered on the accounting line relating to accounting activities and including an amount; (b) processing the information entered on the accounting line by a computer to create a posting line including a debit, a credit or a debit/credit pair relating to the amount; (c) storing the created posting line in an electronic catalog by a computer, the electronic catalog comprising a plurality of other posting lines; (d) viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and storing the corrected posting lines in the catalog by a computer; (e) indicating respective posting lines stored in the catalog by a person via a computer as being ready to post, so that the catalog thereby includes stored posting lines which are indicated by the person as being ready to post and stored posting lines which are not indicated by the person as being ready to post; (f) posting the posting lines which are indicated as being ready to post to a journal by a computer, to thereby create journal entries; and (g) posting the journal entries to a ledger by a computer.

Please note that claim 28 is amended to clarify that respective posting lines stored in the catalog are indicated by a person via a computer as being ready to post, so that the catalog thereby includes stored posting lines which are indicated by the person as being ready to post and stored posting lines which are not indicated by the person as being ready to post. Somewhat similar amendments are made to other independent claims.

Marks discloses an accounting system in which a computer program 12 is run by a computer 14 to perform various recordkeeping procedures.

More specifically, data is gathered and written to a temporary transactions journal data file 28. See, for example, column 11, lines 4-14, of Marks. As a result, temporary transactions journal data file 28 will contain temporary transaction records of economic activities which have

not been entered as permanent transaction records and have not been posted. See, for example, column 6, lines 15-22, of Marks.

Next, a permanent transaction record is created in a permanent transaction records data file 30 from the temporary transaction records in temporary transactions journal data file 28. See, for example, column 14, lines 66-68, of Marks.

After a permanent transaction record is created in permanent transaction records data file 30 from the temporary transaction records in temporary transactions journal data file 28, the temporary transaction records in temporary transactions journal data file 28 are erased. See, for example, column 15, lines 34-41, of Marks.

**However, Mark does not allow a person to mark or indicate records in temporary transactions journal data file 28 as being ready or not ready to post to permanent transaction records data file 30. In fact, on page 3 of the Office Action, the Examiner concedes "Marks fails to disclose a person marking a posting line to indicate if it is ready to post."**

\* \* \*

Although the Examiner concedes "Marks fails to disclose a person marking a posting line to indicate if it is ready to post," the Examiner asserts that Marks automatically checks for posting lines that are ready to post by verifying debits and credits balance. The Examiner then asserts that Mark leaves other recording keeping aspects (such as inputting transaction data) to a person for manual processing. Therefore, the Examiner concludes that it would be obvious for a person to manually mark posting lines to indicate they are ready to be posted. The Applicants respectfully disagree with the Examiner regarding this matter.

More specifically, Marks is directed to automating the accounting process once the initial data is entered by a person. For example, as indicated in column 4, lines 15-28, of Marks, a person simply enters initial accounting data requested from the person by the computer through interactive questions on a video display. After data is initially entered, human involvement in Marks generally appears limited to correcting data that was previously input.

Moreover, it is respectfully submitted that no portion of Marks suggests that a human can mark a posting line to indicate if it is ready to post. In fact, in Marks, the creation of a permanent transaction record in permanent transaction records data file 30 from the temporary transaction records in temporary transactions journal data file 28 is a fully automated process, with no human involvement in the operations between permanent transaction records data file 30 and temporary transaction journal data file 28. See, for example, column 14, lines 66-68, of Marks. Any human involvement in these operations would be contrary to the operation of Marks, as

such involvement would interrupt the automated process.

Further, as indicated above, in Marks, after a permanent transaction record is created in permanent transaction records data file 30 from the temporary transaction records in temporary transactions journal data file 28, *the temporary transaction records in temporary transactions journal data file 28 are erased*. This erasure of data confirms the automated nature of the process in Marks, and indicates that the data in temporary transactions journal data file 28 of Marks is not intended for use or manipulation by a human user.

Please note that claim 28 is amended to recite that posting lines stored in the catalog are viewed by a person via a computer, corrections are made to the viewed posting lines via a computer by the person viewing the posting lines, and the corrected posting lines are stored in the catalog by a computer. Somewhat similar amendments are made to the other independent claims. Support for the amendments is found, for example, in operation 170 in FIG. 1, and the corresponding disclosure on page 9, of the specification.

As indicated above, in Marks, a permanent transaction record is created in a permanent transaction records data file 30 from the temporary transaction records in temporary transactions journal data file 28. See, for example, column 14, lines 66-68, of Marks. After a permanent transaction record is created in permanent transaction records data file 30, the temporary transaction records in temporary transactions journal data file 28 are erased. See, for example, column 15, lines 34-41, of Marks.

Marks does not allow a person to view the temporary transaction records or to correct the temporary transaction records.

In prior art accounting systems as described, for example, on pages 2-3 of the present application, accounting transactions are updated on a document by document basis. In such systems, users are unable to verify the results of their transactions until the transactions are posted to a journal. If users need to make corrections to their transactions, they typically need to enter adjustment transactions that negate or cancel out the original journal entries. See, for example, the first paragraph on page 3 of the present application. It is respectfully submitted that Marks appears to be such a system, in which accounting transactions are updated on a document by document basis.

Accordingly, it is respectfully submitted that Marks does not disclose or suggest that posting lines stored in the catalog are viewed by a person via a computer, corrections are made to the viewed posting lines via a computer by the person viewing the posting lines, and the corrected posting lines are stored in the catalog by a computer, as recited, for example, in claim 28.

\* \* \*

Although the above comments are specifically directed to claim 28, it is respectfully submitted that the comments would be helpful in understanding differences of various other claims over Marks.

\* \* \*

New claim 37 recites that corrections are made to the viewed posting lines by a user without requiring the user to refer back to accounting lines from which the viewed posting lines were created. See, for example, page 9 of the present application, illustrating examples of how a posting line can be corrected without requiring the user to refer back to original or previous accounting line entries. See also Example 3 on page 11 of the present application. Marks does not disclose or suggest such features.

New claims 32 and 36 recite that the posted posting lines are continued to be stored in the catalog after being posted. New claim 38 recites that respective posted posting lines in the catalog are marked after being posted to indicate the respective posting lines have been posted. These claims emphasize the differences over the use of the temporary transaction records in temporary transactions journal data file 28 of Marks, as the temporary transaction records are automatically erased in Marks after being posted.

New claim 33 recites updating a flag corresponding to each marked posting line, the updated flag thereby indicate that the posting line was marked, wherein said selecting selects posting lines having updated flags indicating that the post lines were marked. Marks does not disclose or suggest such use of flags.

New claim 34 recites posting the selected posting lines to a budget file by a computer, to thereby create budget entries. In Marks, the temporary transaction records in temporary transactions journal data file 28 are posted ONLY to permanent transaction records data file 30. The records cannot be posted to any other journal or file. In Marks, the temporary transaction records are not used to create budget entries.

New claim 35 recites selecting additional posting lines stored in the catalog, other than the posting lines selected and posted to said respective journal; and posting the selected additional posting lines to a different journal. Marks does not disclose or suggest that the temporary transaction records can be posted to more than one different journal. Instead, in Marks, the temporary transaction records are posted only to permanent transaction records data file 30.

\* \* \*

In view of the above, it is respectfully submitted that the rejection is overcome.

III. REJECTION OF CLAIMS 30 AND 31 UNDER 35 USC 103 AS BEING  
UNPATENTABLE OVER MARKS IN VIEW OF YOSHIDA

The comments in Section II, above, also apply here, as appropriate.

In view of the above, it is respectfully submitted that the rejection is overcome.

IV. CONCLUSION

In view of the above, it is respectfully submitted that the application is in condition for allowance, and a Notice of Allowance is earnestly solicited.

If any further fees are required in connection with the filing of this response, please charge such fees to our Deposit Account No. 19-3935.

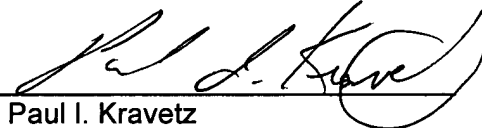
Respectfully submitted,

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